



FORM NO. 10B
[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **YACHTING ASSOCIATION OF INDIA, AAATY3853B** [name and PAN of the trust or institution] as at 31/03/2015 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2015 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

For Sanjay K Pathak & Associates

Chartered Accountants

FRN 015172N

CA. Ravi Shankar

(Partner)

M.No. 510747

Place New Delhi

Date 25/09/2015



OPERATIONS :

C-69, Sector-2,

Noida-201301

Ph. : 0120-4089177

E-mail: sanjay.pathak@reliablegroupindia.com

JODHPUR :

C-184 Kirti Nagar

Ram Nagar, Near Kum

Jodhpur-342007

(Rajasthan)

CHENNAI :

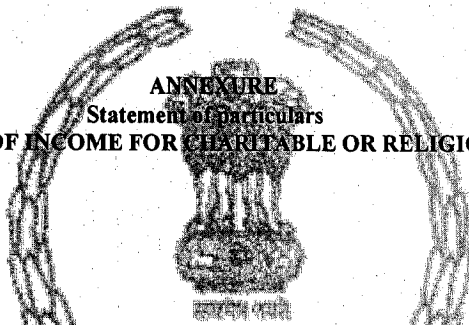
Room No.137(New) 2nd Floor,

Above Andhara Bank,

Near LIC Bldg. Anna Sarai,

Chennai-600005 (Tamilnadu)

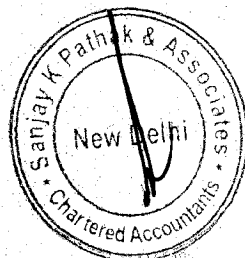
ANNEXURE
Statement of particulars
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES



1. Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	2669093
2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ()	No
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ()	Not Applicable
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	Yes Nationalized Bank
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof (₹)	No
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2. Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give	No



4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

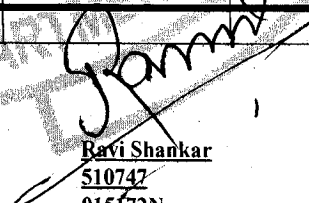
**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

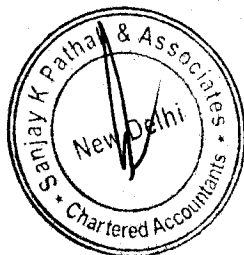
S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment (₹)	Income from the investment (₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place
Date

New Delhi
25/09/2015

Name
Membership Number
FRN (Firm Registration Number)
Address


Ravi Shankar
510747
015172N
GF-22, Hans Bhawan, Bahadur
Shah Zafar Marg, New Delhi-11
0002



YACHTING ASSOCIATION OF INDIA
NOTES TO ACCOUNTS & ACCOUNTING POLICIES
For the year ended on 31st March, 2015

SIGNIFICANT ACCOUNTING POLICIES:-

1. Books of Account are maintained on the mercantile basis.
2. Depreciation on the fixed Assets have provided on written down value basis at the rate prescribed under the Income Tax Act.
3. Investments are valued at cost
4. Closing stock is valued at cost or market value whichever is lower
5. Other unspecified items have been treated as per acceptable accounting policies.

NOTES TO ACCOUNTS:-

1. Specific Grant in Aids are routed through Receipt & Payment Account and balances for any grant if any, is shown as Receivable or Payable in the Balance Sheet.
2. Interest on Fixed Deposit and Loan accounts are recognized on accrual basis.
3. Life membership fees are added in capital fund in the year of Receipt.
4. Value of Boats after depreciation shown in Balance Sheet under the head of "Fixed Assets" is owned by Sailing Clubs affiliated to YAI and same is shown in the liabilities side under liabilities for Boat.
5. The Y.A.I imports the Equipment on behalf of members clubs & individuals and the same is paid to the supplier of Equipment. Advance payments released to teams/ associations out of the grants received is accounted for in their books of accounts.
6. The Y.A.I has received Grants from the Ministry of Youth And Sports for various events approved by the Ministry. Payment is made according to the guide lines prescribed in sanction letters issued by the Ministry. The same are individually certified the Chartered Accountants. Advance payments released to teams/ associations out of the grants received are accounted for in their books of accounts.
7. Previous year figures have been regrouped/re arranged to make their comparative with current year figures and to make financial statements more transparent.
8. All receipts and payments are as per instructions and approvals made by the sanctioning authorities.
9. During the year an expenditure of Rs. 1.25 lakhs (PY Rs. 13.45 lakhs) has been incurred for legal and professional charges for meeting the cost of litigation filed against YAI by members clubs/ individuals life associate members /Annual Associate Members and individuals.
10. An expenditure of Rs. 3.00 lakhs has been incurred on conduct of elections for vacant positions in the YAI consequent upon resignation of Council Members prior to completion of their full terms.
11. The balance of sundry parties, whether debit or credit, are subject to confirmation.

For Sanjay K Pathak & Associates
Chartered Accountants
FRN : 015172N

CA Ravi Shankar

Partner

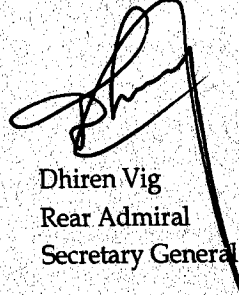
M. No. 510747

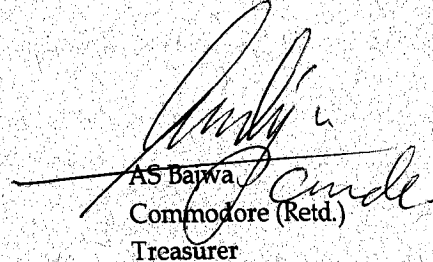
Place : New Delhi

Dated : 21/09/15



For, Yachting Association Of India


Dhiren Vig
Rear Admiral
Secretary General


AS Bajwa
Commodore (Retd.)
Treasurer

YACHTING ASSOCIATION OF INDIA

BALANCE SHEET AS ON 31-03-2015

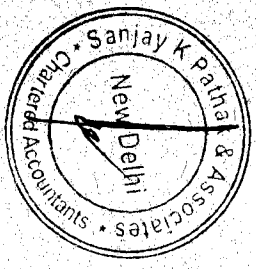
Liabilities	Sche dule	Balance As On 31-03-2015 (Rs.)	Balance As On 31-03-2014 (In Rs.)	Assets	Sche dule	Balance As On 31-03-2015 (In Rs.)	Balance As On 31-03-2014 (In Rs.)
YAI MAIN A/C				Fixed Assets	5A	282,991.92	297,224.92
Capital Fund		608,941.45		25% of Eqpt Under Subsidy		1,990,878.55	2,488,597.55
General Fund	1	(2,036,750.11)		Scheme			
Grant In Aid Refundable to				Currents Assets			
Moyas/SAI Payable to Team	2	5,186,434.00		Grant In Aid For Overseas	4	6,629,256.00	3,654,324.00
Provision/Expenses Payable	3	192,856.00		Participation Receivable	5	2,507,212.11	1,623,427.11
25% of Eqpt Under Subsidy				Other Receivable	6	40,000.00	40,000.00
Scheme				Owing From Sponsors As	7	16,588.00	16,588.00
Advance Annual Affiliation Fee		1,990,878.55		Advertisement			
		15,000.00		Owings from teams			21,500.00
				Owings Affiliates Annual			(21,730.00)
				Subscription			50,357.00
				SAI For Equipment	8	12,525.00	3,998,161.55
				Stock		1,768,340.35	4,082.00
				Bank Accounts		5,266.00	
				Cash In Hand			181,110.98
				Fixed Assets	5A	147,951.60	1,244,121.78
				Bank Accounts		447,301.78	52,736.00
CONNECT TO SAILING				Other Receivable	9	65,786.00	
Capital Fund		8,071,090.00		Receivable From Moyas		54,353.00	76,083.00
				Subsidy Equipment			
TOTAL		14,028,450.00	13,726,584.00	TOTAL		14,028,450.00	13,726,584.00

Notes to the accounts forming integral part of the accounts
As per our attached report of even date

For Sanjay K. Pathak & Associates

Chartered Accountants
FRN:0151752N

C.A. Raw Shankar
Partner
M.N. 510747
Place: New Delhi
Date: 21-09-2015



For Yachting Association of India

(Dhien Yg)
Rear Admiral
Secretary General

(S. Bawa)
Commandore (Retd)
Treasurer

YACHTING ASSOCIATION OF INDIA
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2015

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	
	31-03-2015	31-03-2014	31-03-2015	31-03-2014
YAL MAIN A/C	700,664.00	674,524.00	245,000.00	154,000.00
Salary	90,500.00	88,031.00	455,000.00	446,000.00
Annual Subscription Paid	29,070.00	28,090.00	26,945.00	2,877.00
Audit Fee	16,679.00	3,560.00	350.00	210.00
Bank Charges	59,970.00	57,353.84	372,500.00	460,000.00
Depreciation	93,000.00	111,500.00	24,000.00	24,500.00
Distribution of Stock	200,044.00	233,516.00	211,000.00	66,299.00
Meetings & Conference	860,856.00	233,516.00	12.00	291.00
Events and Sports Development Activity	70,632.00	96,167.00	-	1,000,000.00
Office Expenditure	42,614.00	46,527.00	20,000.00	7,000.00
Office Maintenance Expenditure	104,327.00	102,238.00	25,000.00	95,000.00
Postal Expenses	8,000.00	103,329.00	37,500.00	7,500.00
Balances Written Off	110,951.00	45,501.00	1,680.00	8,297.00
Printing and Stationery	79,767.00	79,327.00	-	200,000.00
Professional Charges	59,166.00	58,632.00	300,000.00	-
Telephone Expenses	25,000.00	48,039.00	-	-
Website & Software	3,050.00	28,906.00	-	-
Misc Expenses	71,800.00	36,678.00	-	-
Travelling Expenses	127,750.00	1,344,945.00	-	-
Legal and Professional Expenses	300,000.00	300,000.00	-	-
Excess of Income over Expenditure	3,053,840.00	3,488,863.84	1,334,853.00	1,016,053.84
CONNECT TO SAILING	286.00	715.00	-	2,500.00
Bank Charges	33,159.00	49,586.47	878,550.00	1,229,000.00
Depreciation	-	38,037.00	41,556.00	12,182.00
National Sail Training Scheme	-	758.00	-	1,127,000.00
Other Expenses	44,840.00	-	-	95,000.00
Printing and Stationery	-	765,000.00	30,000.00	3,000.00
Paid to Instructors for Power Boat Instructor Course At Port Blair	71,500.00	14,300.00	-	289,000.00
Trailing Exp.	800,321.00	1,889,285.53	-	-
Excess of Income over Expenditure	950,106.00	2,757,682.00	534,532.00	2,757,682.00
Net Excess of Income over Expenditure	4,003,946.00	5,230,492.00	4,003,946.00	5,230,492.00
Total	4,003,946.00	5,230,492.00	4,003,946.00	5,230,492.00

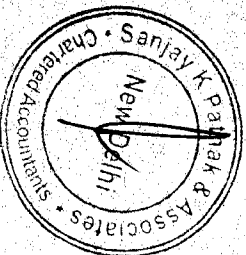
Notes to the accounts forming integral part of the accounts
As per our attached report of even date

For Yachting Association of India

(A. S. Bajaj)
Commodore (Retd)
Treasurer

(Dhiren Vigi)
Rear Admiral
Secretary General

For Sanjay K. Pathak & Associates
Chartered Accountants
FRN 0131752N

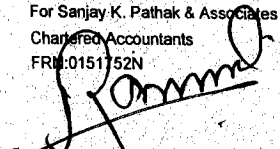


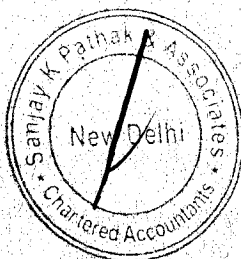
CA. Anvi Shankar
Partner
M.N. 510747
Place: New Delhi
Date: 21/09/2015

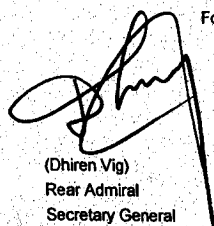
RECEIPT		Amount (Rs.) 31-03-2015	Amount (Rs.) 31-03-2014	PAYMENT	
		Amount (Rs.) 31-03-2015	Amount (Rs.) 31-03-2014		
YAI MAIN A/C				Meeting and Conference	189,782.00
Opening Cash and Bank Balances :				Annual Subscription Paid	90,500.00
Grant In Aid	1,285,939.00	122,334.00	Audit fee	28,962.00	46,780.00
Yachting Association of India	2,700,783.55	394,550.55	Events and Sports Development Activity	860,856.00	-
National Sailing Dev. Fund	11,439.00	10,825.00	Office Expenditure	70,632.00	96,167.00
Cash In Hand	4,082.00	42.00	Office Maintenance Expenses	42,614.00	45,962.00
Annual Subscription Received	379,000.00	206,500.00	Postal expenses	104,327.00	102,238.00
AA Membership Fee	255,000.00	446,000.00	Printing and Stationary	110,951.00	45,501.00
Administration fee	8,143.00	500.00	Professional Charges	100,978.00	71,911.00
Annual Subscription Advance	15,000.00	20,000.00	Telephone Expenses	62,466.00	54,914.00
Application fee for RTI	350.00	210.00	Website and Software	25,000.00	48,039.00
Event Hosting Fee	372,500.00	460,000.00	Purchase of Fixed Assets	45,737.00	24,952.00
Fine On Annual Subscription	23,500.00	24,500.00	Purchase of T Shirts	55,168.00	132,086.00
Interest Income	184,793.00	43,696.00	Bank Charges	16,679.20	3,560.00
Life Membership Fee	175,000.00	105,000.00	Salary and Bonus to Staff	725,818.00	909,399.00
Other Income	-	291.00	Refund of Grant to Moyas	14,976,687.00	298,038.00
Ocean Blue Boating Pvt Ltd	34,000.00	-	Coaches & Supporting Staff	480,121.00	1,141,296.00
Reimbursement of Asst. Sect. Salary(YAI)	539,332.00	668,318.00	National Coaching Camp	928,807.00	1,189,509.00
Grant From Moyas /SAI International Participation	11,851,986.00	4,360,871.00	Cancellation of Annual subscription	-	15,000.00
National Coaching Camps (GIA)	3,044,800.00	1,815,423.00	Paid to teams for international Participation	182,200.00	2,661,943.00
Foreign Coach	700,202.00	604,435.00	TDS Payable	53,762.00	51,006.00
INWTC for Equipment	17,000.00	-	Life membership fee refunded	-	30,000.00
SAI For Equipment	7,676,136.00	724,355.00	Miscellaneous Expenses	2,150.00	17,034.00
Sailing Club For Equipment	2,000,000.00	-	Traveling Expenses	71,800.00	38,678.00
Sponsorship for YAI	-	980,000.00	Loans to Staff Yai	100,660.00	-
Donation Received	-	200,000.00	INWTC for Equipment	17,000.00	-
Coach Clinic Course Fee	37,500.00	7,500.00	Sea Club Sailing Club for Equipment	2,000,000.00	-
Entry fee for YAI Selection Regatta	25,000.00	95,000.00	Visa fee paid	-	48,836.00
Reimbursement of Visa fee	-	16,124.00	NSS Bhopal	148,000.00	-
Reimbursement of foreign coach expenses	-	306,176.00	29 TH PROCUREMENT EMD	262,000.00	-
Income Tax Refund	15,680.00	175,540.00	Advance LC Payment For Equipment	2,052,000.00	-
Initial application fee	20,000.00	7,000.00	SAI For Equipment	8,944,506.00	-
Loans to Staff Yai	104,356.00	-	Owings From MoYAS As Salary Of Ass. Sec	463,252.00	-
NSS Bhopal	148,000.00	-	Closing Cash and Bank Balances:		
29 TH PROCUREMENT EMD	262,000.00	-	Grant In Aid	1,169,561.80	1,285,939.00
Certification Fee For NSTS	429,000.00	-	Yachting Association of India	598,778.55	2,700,783.55
Advance LC Payment For Equipment	2,052,000.00	-	National Sailing Dev. Fund	-	11,439.00
CONNECT TO SAILING			Cash In Hand	5,266.00	4,082.00
CTS (Opening Balance)	1,244,121.78	374,887.78			
Certification Fee	878,550.00	406,000.00	Bank Charges	286.00	715.00
Course Fee for National Sail Training Schemes	-	289,000.00	National Sail Training Scheme Exp-CTS	71,500.00	38,037.00
Interest Income	28,506.00	12,182.00	Printing and Stationary	44,840.00	-
Trq Centre Affiliation Fee	-	95,000.00	Legal and professional expenses	115,250.00	1,277,950.00
Refund Of TY Loan from IWSA	-	40,000.00	TDS Paid for Legal and Professional charges	12,500.00	141,995.00
Charges	-	67,500.00	Election expenses	300,000.00	300,000.00
Initial Affiliation Application Fee	30,000.00	3,000.00	Power Boat Instructor Course At Port Bla	575,000.00	190,000.00
Power Boat Instructor Course At Port Bla	-	1,521,000.00	Bank of Baroda (CTS)	447,301.78	1,244,121.78
Total	36,553,699.33	14,603,758.33	Total	36,553,699.33	14,603,758.33

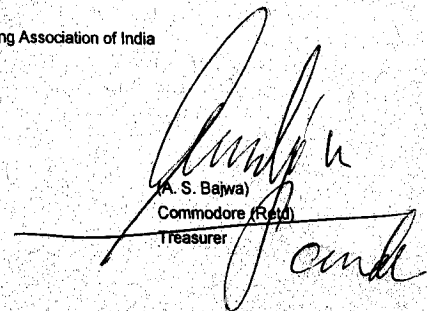
As per our attached report of even date

For Sanjay K. Pathak & Associates
Chartered Accountants
FRN:0151752N


CA Ravi Shankar
Partner
M.N. 510747
Place: New Delhi
Date: 21/09/2015



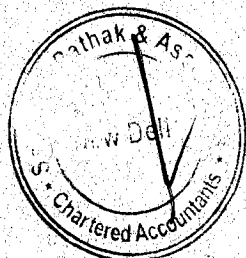

For Yachting Association of India
(Dhiren Vig)
Rear Admiral
Secretary General


A. S. Bajwa
Commodore (Retd)
Treasurer

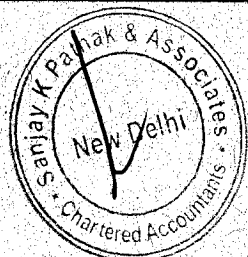
YACHTING ASSOCIATION OF INDIA

SCHEDULES AS ON 31-03-2015

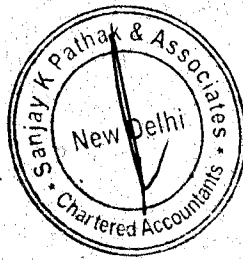
	Balance As On 31-03-2015 (In RS.)	Balance As On 31-03-2014 (In RS.)
Schedule -1		
General Fund		
Opening Balance	(701,897.11)	(1,330,788.27)
Excess of Income Over Expenditure	(1,334,853.00)	628,891.16
Total	(2,036,750.11)	(701,897.11)
Schedule-2		
Balances of Grant In AID		
Istanbul Optimist Regatta 2010	-	5,936.00
National Coaching Camp(GIA)	4,027,091.00	1,911,098.00
OK Ding World Championship 2003	134,379.00	134,379.00
Indian International Regatta 2012 (TNSA)	-	600,000.00
Indian International Regatta 2013	-	150,000.00
29er Euro Cup Italy 2013	-	48,143.00
Euro Med International Championship	51,283.00	48,783.00
IODA Asian Sailing Champ 2014	-	119,911.00
Payable to Payers	182,200.00	364,400.00
Delta Lloyd regatta 2014	297,473.00	-
ISAF WORLDCUP 2015 Miami 49er FX (TOP)	155,000.00	-
ISAF WORLDCUP 2015 Miami 49er (ACTC)	4,448.00	-
Kiel Week Regata 2014 (JR team)	83,360.00	-
Kiel Week Regatta 2014 (Sr Team)	217,195.00	-
Singapore Match Racing Cup 2014	34,005.00	-
Total	5,186,434.00	3,382,650.00
Schedule-3		
Provision/Expenses Payable		
Salary & Bonus Payable	144,481.00	160,244.00
Telephone Expenses Payable	2,452.00	5,752.00
Payable for Equipment (YAI)	-	5,000.00
Provision for Audit Fees	29,070.00	25,853.00
TDS Payable	-	6,741.60
Instructor Fee Payable for Power Boat Course At Port Blair	-	575,000.00
Total Outsourcing	16,853.00	53,932.40
Total	192,856.00	832,523.00



Schedule-4		
Grant In Aid for Overseas Participation Receivable		
29er Sydney Championship 2011	222,454.00	222,454.00
29er Youth & Australian National 2012	607,599.00	607,599.00
29th World Champions Ship 2014	119,992.00	-
49er Garuda Olympic week-2014	113,651.00	-
ASAF Youth cup 2014 Receivable from TNSA	60,864.00	-
Asian Sailing Championship 2012	54,356.00	40,729.00
Dutch Youth Regatta-2014	7,204.00	-
Indian International Regatta 2009 YAI	600,000.00	600,000.00
Kiel week & 49er Youth World Cham-NSDF	31,460.00	-
IODA Asian Championship 2011	144,065.00	144,065.00
IODA Asian Optimist Championship 2011	212,536.00	212,536.00
IODA Asian Sailing Champ 2013	145,271.00	145,271.00
ISAF World Perth Championship 2011	-	245,980.00
ISAF World Perth Championship 2014	-	27,046.00
ISAF Youth World 2013	64,076.00	355,280.00
ISAF Youth World Championship 2011	93,597.00	49,659.00
Instanbul Laser Week 2010	37,600.00	37,600.00
Match Racing Training In UK-2010	154,337.00	154,337.00
Olympic Test Event 2011	100,359.00	503,375.00
Optimist World Champ 2013	8,684.00	8,684.00
Owing From Moyas As Salary of Asst. Secy	127,520.00	161,082.00
Qingdao Sailing Week 2011	128,915.00	128,915.00
33rd Singapore Open Asian Windsurfing 14	916.00	916.00
Asian Games 2014	2,861,980.00	-
Garda Olypmic Week 2014	39,065.00	-
Hobie World Champions 2014	1,594.00	-
IODA Asian Sailing Championship 2014	154,549.00	-
ISAF Youth Sailing World Championship 14	295,279.00	-
ISAF World champ 2014, Santander , Spain	27,429.00	-
Istanabul Optimistic Sailing Week 2014	28,144.00	-
ISAF Youth World 2013	-	8,796.00
Laser Radial Women World Championship-14	175,726.00	-
Seven Feet Cup 2014 Russia	10,034.00	-
Total	6,629,256.00	3,654,324.00
Schedule -5		
Other Receivable		
Receivable from SAI for Equipment under NSDF	1,018,370.00	-
Receivable from SAI for Equipment for Asian Games	250,000.00	-
Receivable From IOA for Sports Development	300,000.00	-
Balance Grant for Asian Games 2010 from IOA	493,379.11	493,379.11
Coaches and Supporting Staff	161,948.00	382,929.00
Loan To Staff YAI	100,000.00	113,285.00
Certification Fee for NSTS	-	429,000.00
Mumbai Boat Show Pvt. Ltd.	10,000.00	10,000.00
Ocean Blue Boating Pvt. Ltd.	46,000.00	80,000.00
Accured Interest on FDR	11,416.00	-
TDS Receivable 2002-03	60,390.00	60,390.00
TDS Receivable 2009-10	3,280.00	17,280.00
TDS Receivable 2012-13	9,632.00	9,632.00
TDS Receivable 2013-14	27,532.00	27,532.00
TDS Receivable 2014-15	15,265.00	-
Total	2,507,212.11	1,623,427.11



Schedule -6		
Owing From Sponsors As Advertisement		
Blue Water Publication Pvt. Ltd.	20,000.00	20,000.00
Mumbai International Boat Show	20,000.00	20,000.00
Total	40,000.00	40,000.00
Schedule -7		
Owing From Teams		
Asian Pacific Match Race 2007 From Team	3,154.00	3,154.00
IODA Asian Sailing Champ 10 (GIA)	13,434.00	13,434.00
Total	16,588.00	16,588.00
Schedule-8		
Stock		
T Shirts	12,525.00	50,357.00
Total	12,525.00	50,357.00
Schedule -9		
CTS		
TDS Receivable	56,179.00	52,736.00
Accrued Interest on FDR	9,607.00	-
Total	65,786.00	52,736.00



SCHEDULE (5A)**YACHTING ASSOCIATION OF INDIA**

403, Chanakya Bhawan, Chanakyaपुरी, New Delhi

Depreciation Chart

(For the year ending 31st Mar, 2015)

Income Tax Act-1961

Particulars	Rate (%)	Op. Bal. as on	Add. 1st Half	Add. 2nd Half	Sold/Removed	Final Value	Depreciation	WDV as on
		01.04.014						31.03.2015
Almirah	10.00%	11,481.30				11,481.30	1,148.00	10,333.30
Computer & Software	60.00%	4,975.80		45,737.00		50,712.80	16,707.00	34,005.80
Mobile Phone (YAI)	15.00%	21,432.08				21,432.08	3,215.00	18,217.08
Office Equipments-I	15.00%	97,564.71				97,564.71	14,635.00	82,929.71
Portable Toilets	15.00%	150,378.69				150,378.69	22,557.00	127,821.69
Acqua Guard	15.00%	6,460.00				6,460.00	969.00	5,491.00
Telephone and equipment	15.00%	4,932.35				4,932.35	739.00	4,193.35
Totals		297,224.92		45,737.00		342,961.92	59,970.00	282,991.92
Laptop and Printer-CTS	60.00%	13,317.20				13,317.20	7,990.32	5,326.88
Office Equipments-II	15.00%	167,793.78				167,793.78	25,169.07	142,624.72
Totals		181,110.98				181,110.98	33,159.39	147,951.60
Boats (YAI)	20.00%	388,500.91				388,500.91	77,700.00	310,800.91
Boats (YAI) New	20.00%	2,100,096.64				2,100,096.64	420,019.00	1,680,077.64
Totals		2,488,597.55				2,488,597.55	497,719.00	1,990,878.55
Total		2,966,933.46		45,737.00		3,012,670.46	590,848.39	2,421,822.07

